Oklahoma State Department of Education

2027 -- OCAS -- Restricted Indirect Cost Rate for Districts

Based on FY 2025

	FY2023	FY2024	FY2025	
Total Cost Pool Expenditures Funds 11-60 Minus 41 Functions 1000-4700 and 5500	$5,318,522.55	$5,644,141.19	$6,275,923.27	
Central Services Function 2500 series Exclude 2500 with Job Class 107	$117,790.89	$114,470.91	$113,475.34	
Total Indirect Expenditures	$117,790.89	$114,470.91	$113,475.34	
DIVIDED BY				
Instruction Function 1000	$2,672,027.38	$2,989,151.35	$2,730,048.28	
Plus Support Function 2000 series Minus 2500 series (except 2511 with Job Class 107)	$1,954,445.96	$2,030,537.63	$2,104,892.13	
Plus Non-Instruction Function 3000	$277,602.32	$304,764.71	$259,520.73	
Plus Facilities Function 4000 series	$419,899.75	$288,923.99	$106,061.00	
Plus Private Schools Function 5000 series	$0.00	$0.00	$0.00	
Minus Capital Outlay / Equipment / Debt Services / Fines / Penalties				
All Functions with Object 440 and 700 series, 820-840, 881, 890,900 series (Management Organization object codes 377,378,393-396)	$223,135.82	$133,035.36	ges:117 gw:5 $67,660.95	
Total Other Expenditures	$5,100,839.59	$5,480,342.32	$5,132,861.19	
Central Services ÷ Other Expenditures	2.30%	2.08%	2.21%	2.20%
Less 10% Predetermined Rate	.23%	.2%	.22%	0.22%
Indirect Cost Rate	2.07%	1.88%	1.99%	**1.98%**

Indirect Cost for Fiscal Year 2027 **1.98%**